

Abstract

This diploma thesis deals with the project of unified revenue administration, more precisely the harmonization of tax base, assessment basis for health insurance and assessment basis for social security. The aim is to compare characteristics, which those revenues have in common and decide whether it is possible to harmonize them. The second part of this thesis refers to the levy of taxes from total wages. Each institution is compared from the point of view of two bills and the act no. 458/2011 Sb., on amendment of acts related to the establishment of unified revenue administration and on amendments of other tax and insurance acts.

The first chapter deals with the description of each area which should be unified. It means the areas of income taxes, social security and public health insurance. The term personal tax is described in this chapter. Then follows a description of the project of unified revenue administration, its evolution and systems of revenue administration common in other countries. The description of the bills and acts mentioned above and their aims takes place in the third chapter.

The fourth and fifth chapters where I use mainly a comparative method follows. The fourth chapter focusses on harmonization and contains descriptions of income tax base, assessment basis for health insurance and assessment basis for social security. The fifth chapter contains a comparison of the levy of taxes from total wages and the levy of premiums from total wages.

In the last chapter I describe the draft law *de lege ferenda*, which was presented by a study of the realization of unified revenue administration and some negative arguments against this reform. Finally I present my proposed draft legislation.